

**CAIRNGORMS NATIONAL PARK AUTHORITY
AUDIT & RISK COMMITTEE**

FOR DECISION

Title: EXTERNAL AUDIT REPORT

Prepared by: GARETH KELLY, GRANT THORNTON

Purpose

To present the external Audit Report.

Recommendations

The Audit & Risk Committee is asked to:

- i. Consider the external auditor's annual report on the 2016/17 audit;**
- ii. Review and, subject to any comments from members, endorse the management responses to actions raised in the report.**

Executive Summary

1. Grant Thornton, the Authority's external auditors, have audited the Authority's financial statements for the 2016/17 financial year and have looked at aspects of performance, management and governance. The report, reproduced at Annex 1, sets out their key findings.
2. The Audit & Risk Committee is requested to consider the report and, in particular, to review the significant audit risks raised and the action plan arising from the audit.
3. Grant Thornton representatives at the meeting will also highlight any other significant matters from the report to which they wish to draw members' attention.
4. Annex 2 also sets out the letter of representation which the Chief Executive as Accountable Officer is required to submit along with the signed accounts, and is presented for members' information.

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